

Article - Tax - General

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§11–231.

The sales and use tax does not apply to the sale of a right to occupy a room or lodgings as a transient guest at a dormitory or other lodging facility that:

- (1) is operated solely in support of a corporate or any other headquarters, training, conference, or awards facility or campus;
- (2) provides lodging solely for employees, contractors, vendors, and other invitees of the corporation that owns the dormitory or lodging facility; and
- (3) does not offer lodging services to the general public.

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